

the imposition of the penalty specified in § 31.14(b).

(b) *Application for employer identification number.* Each dealer who files a registration form and who has not already been assigned an employer identification number must file Internal Revenue Service (IRS) Form SS-4 to apply for one. The dealer shall apply for and be assigned only one employer identification number, regardless of the number of places of business for which the dealer is required to file a registration form under this part. The employer identification number shall be applied for no later than 7 days after the filing of the taxpayer's first registration form. IRS Form SS-4 may be obtained from the director of an IRS service center, from any IRS district director, from <http://www.irs.gov/>, or from TTB's National Revenue Center.

(26 U.S.C. 6109)

#### **§ 31.116 Execution of registration form.**

The registration of an individual proprietor shall be signed by the proprietor, the registration of a partnership shall be signed by a member of the firm, and the registration of a corporation shall be signed by a duly authorized officer thereof; however, any individual, partnership, or corporation that is a proprietor may appoint an agent to sign on the proprietor's behalf. The person signing the registration form must identify his or her signing capacity as "individual owner," "member of firm," "agent," or "attorney-in-fact," as appropriate, or, in the case of a corporation, by the title of the signing officer. A receiver, trustee, assignee, executor, administrator, or other legal representative who continues the business of a dealer by reason of death, insolvency, or other circumstance must indicate the fiduciary capacity in which he or she acts. Registration forms signed by persons as agents or attorneys-in-fact will not be accepted unless, in each instance, the principal named on the form has executed a power of attorney authorizing that person to sign and that power of attorney is filed with the TTB officer with whom the TTB Form 5630.5d is required to be filed. Form 5630.5d must be verified by a written declaration that

it has been executed under the penalties of perjury.

(26 U.S.C. 6061, 6065)

### **Subpart H—Changes in Registration Information**

#### **CHANGES REQUIRING REGISTRATION AS A NEW BUSINESS**

##### **§ 31.121 Sale of business.**

Under this part, registration is personal to the one who registered and is not transferable from one dealer to another. Where a change occurs in the proprietorship of a business for which registration has been completed, the successor must register as a new business.

(26 U.S.C. 5124)

##### **§ 31.122 Incorporation of business.**

Where an individual or a firm engaged in business requiring registration under this part forms a corporation to take over and conduct the business, the corporation, as a separate legal entity, must register in its own name as a new business.

(26 U.S.C. 5124)

##### **§ 31.123 New corporation.**

Where a new corporation is formed to take over and conduct the business of one or more corporations that have registered under this part, the new corporation must register in its own name as a new business.

(26 U.S.C. 5124)

##### **§ 31.124 Stockholder continuing business of corporation.**

A registration completed by a corporation as a dealer in liquors, or as a dealer in beer, cannot cover the same business carried on by one or more of its stockholders after dissolution of the corporation. The stockholder(s) must register as a new business.

(26 U.S.C. 5124)

##### **§ 31.125 Cross references.**

See also §§ 31.75, 31.102, and 31.103 for other situations requiring registration as a new dealer.